

Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Contract Training represents special law enforcement training provided to the Sheriff/Coroner/Public Administrator and other law enforcement agencies. Funding is provided through fees for service. Services at the Emergency Vehicle Operations Center (EVOC) and the Training Academy are provided by staff budgeted in the Sheriff/Coroner/Public Administrator's general fund budget unit, and have historically been reimbursed by this budget unit. For 2013-14, the ongoing revenue and expenses in this unit will be transferred into the Department's general fund budget unit. The Department will work with the County Administrative Office on a plan to expend the fund balance and discontinue this Special Revenue Fund in 2013-14.

Budget at a Glance

Total Requirements	\$38,696,361
Total Sources	\$15,626,613
Fund Balance	\$23,069,748
Use of Fund Balance	\$17,002,412
Total Staff	0

Aviation provides law enforcement, search and rescue, fire suppression and transportation services for the County and other fire and law enforcement agencies. This budget unit represents the maintenance and acquisition of helicopters, aircraft, and equipment for search and rescue, firefighting and flight operations, with contract revenue and proceeds from the sale of surplus aircraft and equipment providing the funding. For 2013-14, the ongoing revenue and expenses in this unit will be transferred into the Department's general fund budget unit. The Department will work with the County Administrative Office on a plan to expend the fund balance and discontinue this Special Revenue Fund in 2013-14.

Public Gatherings represents protective services provided by the Sheriff/Coroner/Public Administrator for various public functions and events throughout the County; fully funded by fees charged to the sponsoring organizations. For 2013-14, this budget unit was discontinued and the ongoing expenses and revenue were moved to the Sheriff/Coroner/Public Administrator's general fund budget unit.

The Inland Regional Narcotics Enforcement Team (IRNET) is a joint project among city, county, state and federal agencies in the Inland Empire aimed at combating major narcotics and money laundering operations. **IRNET Federal** accounts for IRNET share of federal asset forfeitures. **IRNET State** accounts for IRNET share of state asset forfeitures, and was established to comply with federal guidelines requiring state forfeiture funds to be kept separate from federal forfeiture funds.

Federal Seized Assets (DOJ) accounts for asset forfeitures from federal cases filed with the U.S. Department of Justice (DOJ) through its asset forfeiture program and **Federal Seized Assets (Treasury)** accounts for asset forfeitures from cases filed with the U.S. Department of Treasury. Receipts from this program are required to be maintained in separate funds and must not replace existing funds that would be made available to the Sheriff/Coroner/Public Administrator in the absence of forfeiture funds.

State Seized Assets accounts for asset forfeiture proceeds from cases filed and adjudicated under state asset seizure statutes. The California Health Safety Code requires these funds be maintained in a special fund and that 15% of all forfeitures received after January 1994 are set aside for drug education and gang intervention programs. The proceeds are used to offset a portion of the labor costs for staff assigned to the IRNET Team and High Density Drug Trafficking Area (HIDTA) task forces. The 15% allocated to drug education programs is used to fund the Sheriff/Coroner/Public Administrator's Drug Use is Life Abuse (DUILA) program, Crime-Free Multi-Housing, Law Enforcement Internship and Operation Clean Sweep Programs. Funds are also used for maintenance of seized properties. Services for the drug education program are provided by staff budgeted in the Sheriff/Coroner/Public Administrator's general fund budget unit, and reimbursed by this budget unit.

San Bernardino County **Auto Theft Task Force** (SANCATT), established by the Board of Supervisors in 1995, deters, investigates and prosecutes vehicle theft organizations and provides statistical and financial reports to the State Controller, State Legislature and California Highway Patrol as required by AB183. In January, 2010, AB183 was extended to January 1, 2018 by AB286 (Chapter 230; 2009). This budget unit accounts for vehicle registration assessments, per Vehicle Code 9250.14, allocated to the Task Force. Revenue from these fees



offsets operating expenses for qualified expenditures by participating agencies. Staffing costs for those positions assigned to SANCATT are reimbursed to the Sheriff/Coroner/Public Administrator's general fund budget unit.

Search and Rescue accounts for the principal and interest from a restricted donation for search and rescue purposes, along with reimbursements received for the cost of providing search and rescue operations. For 2013-14, the ongoing revenue and expenses in this unit will be transferred into the Department's general fund budget unit. The Department will work with the County Administrative Office on a plan to expend the fund balance and discontinue this Special Revenue Fund in 2013-14.

CAL-ID Program funding is used for the operating expenses of the Local Automated Fingerprint Identification System (AFIS), and reimburses general fund expenditures for salaries and benefits. The budget unit is funded from joint trust contributions by all local contracting municipal agencies. Staffing costs for those positions assigned to the CAL-ID program are reimbursed to the Sheriff/Coroner/Public Administrator's general fund budget unit.

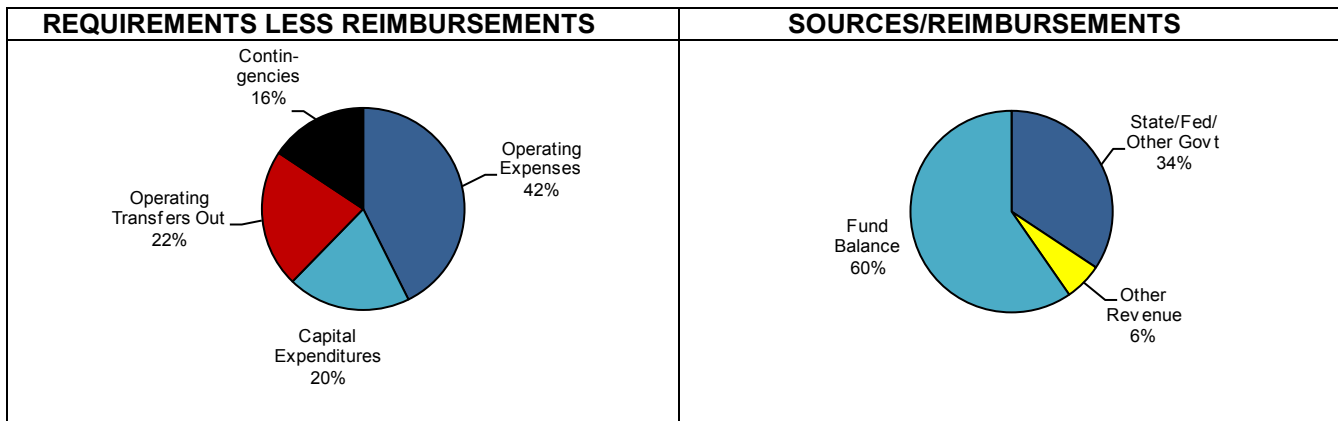
Capital Projects Fund represents revenue received in prior years for one-time law enforcement or detention projects. This Special Revenue Fund is being discontinued in 2013-14.

Court Services Auto accounts for processing fees collected under AB1109 and are used for purchases and maintenance of automotive equipment necessary to operate court services.

Court Services Tech accounts for processing fees collected under AB709 used for automated equipment and furnishings necessary to operate court services.

In accordance with State legislation (AB1805) effective July 1, 2007, **Local Detention Facility Revenue** accounts for an allocation of funds from the State replacing booking fees previously charged by the County to cities and local entities, as permitted by Government Code Section 29550. Funds are required to be used for the purpose of operating, renovating, remodeling, or constructing local detention facilities.

2013-14 ADOPTED BUDGET



BUDGETED STAFFING

STAFFING ANALYSIS					5-YEAR STAFFING TREND				
Authorized Positions	2011-12 Final	2012-13 Adopted	2012-13 Final	2013-14 Adopted					
Regular	0	0	0	0					
Limited Term	0	0	0	0					
Total	0	0	0	0					
Staffing Expenses	\$662,388	\$1,259,637	\$1,259,637	\$0					

ANALYSIS OF 2013-14 ADOPTED BUDGET

GROUP: Law and Justice
DEPARTMENT: Sheriff/Coroner/Public Administrator
FUND: Consolidated Special Revenue

BUDGET UNIT: Various
FUNCTION: Public Protection
ACTIVITY: Police Protection

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2012-13 Final Budget	2013-14 Adopted Budget	Change From 2012-13 Final Budget
Requirements							
Staffing Expenses	1,043,482	917,453	654,613	719,829	1,259,637	0	(1,259,637)
Operating Expenses	6,646,068	10,205,450	22,062,918	13,383,015	19,325,956	16,523,100	(2,802,856)
Capital Expenditures	1,177,983	1,278,021	2,205,763	2,355,600	7,084,004	7,609,454	525,450
Contingencies	0	0	0	0	5,337,605	6,067,336	729,731
Total Exp Authority	8,867,533	12,400,924	24,923,294	16,458,444	33,007,202	30,199,890	(2,807,312)
Reimbursements	(82,907)	(122,406)	(143,076)	(115,146)	(60,000)	(60,000)	0
Total Appropriation	8,784,626	12,278,518	24,780,218	16,343,298	32,947,202	30,139,890	(2,807,312)
Operating Transfers Out	0	200,000	276,857	2,315,425	5,128,342	8,556,471	3,428,129
Total Requirements	8,784,626	12,478,518	25,057,075	18,658,723	38,075,544	38,696,361	620,817
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	11,194,879	10,875,054	12,117,454	15,672,072	11,501,214	13,281,612	1,780,398
Fee/Rate	2,584,496	3,461,229	4,072,032	3,185,873	3,643,875	5,000	(3,638,875)
Other Revenue	2,722,232	2,580,229	2,612,538	2,324,121	2,391,736	2,340,001	(51,735)
Total Revenue	16,501,607	16,916,512	18,802,024	21,182,066	17,536,825	15,626,613	(1,910,212)
Operating Transfers In	246,818	27,000	0	0	0	0	0
Total Sources	16,748,425	16,943,512	18,802,024	21,182,066	17,536,825	15,626,613	(1,910,212)
Fund Balance					20,538,719	23,069,748	2,531,029
Budgeted Staffing					0	0	0



DETAIL OF 2013-14 ADOPTED BUDGET

	2013-14			
	Requirements	Sources	Fund Balance	Staffing
<u>Special Revenue Funds</u>				
Contract Training (Fund SCB)	3,328,054	0	3,328,054	0
Public Gathering (Fund SCC)	0	(3,461)	3,461	0
Aviation (Fund SCE)	325,254	0	325,254	0
IRNET Federal (Fund SCF)	3,415,896	820,000	2,595,896	0
IRNET State (Fund SCX)	250,025	74,000	176,025	0
Federal Seized Assets - DOJ (Fund SCK)	12,438,654	3,760,000	8,678,654	0
Federal Seized Assets - Treasury (Fund SCO)	340,629	5,300	335,329	0
State Seized Assets (Fund SCT)	4,114,963	1,215,000	2,899,963	0
Auto Theft Task Force (Fund SCL)	971,492	851,200	120,292	0
Search and Rescue (Fund SCW)	92,283	0	92,283	0
CAL-ID Program (Fund SDA)	5,367,445	4,923,555	443,890	0
Capital Projects Fund (Fund SQA)	0	(1,038)	1,038	0
Court Services Auto (Fund SQR)	2,867,527	808,000	2,059,527	0
Court Services Tech (Fund SQT)	2,347,260	408,000	1,939,260	0
Local Detention Facility Revenue (Fund SRL)	2,836,879	2,766,057	70,822	0
Total Special Revenue Funds	38,696,361	15,626,613	23,069,748	0

Contract Training: Requirements of \$3.3 million represent the remaining fund balance in this Special Revenue Fund. Ongoing expenses and revenues were transferred to the Sheriff/Coroner/Public Administrator's general fund budget unit for 2013-14 and the Department will work with the County Administrative Office on a plan to expend the remaining fund balance and discontinue this fund.

Public Gatherings: This budget unit has been discontinued as a Special Revenue Fund in 2013-14; therefore, the ongoing expenses and revenues were transferred to the Sheriff/Coroner/Public Administrator's general fund budget unit. Additionally, the remaining fund balance of \$3,461 will be transferred to the Department's general fund budget unit in 2013-14.

Aviation: Requirements of \$325,254 represent the remaining fund balance in this Special Revenue Fund. Ongoing expenses and revenues were transferred to the Sheriff/Coroner/Public Administrator's general fund budget unit for 2013-14 and the Department will work with the County Administrative Office on a plan to expend the remaining fund balance and discontinue this fund.

IRNET Federal: Requirements of \$3.4 million reflect the following: \$1.8 million in operating expenses (including transfers to the Sheriff/Coroner/Public Administrator's general fund budget unit to support the cost of overtime), \$1.5 million in contingencies for future allocation, and \$150,000 on one-time additional equipment purchases. Sources of \$820,000 include anticipated asset forfeiture funds (\$800,000) and projected interest earnings (\$20,000).

IRNET State: Requirements of \$250,025 are budgeted for operating expenses (\$111,181), equipment purchases (\$25,000), and contingencies (\$113,844). Sources of \$74,000 include anticipated asset forfeiture funds (\$60,000), other revenue (\$10,000), and projected interest earnings (\$4,000).

Federal Seized Assets (DOJ): Requirements of \$12.4 million consists of \$3.2 million for improvements to the department's detention facilities and training academy, \$2.9 million for general maintenance expenditures, \$3.1 million for vehicle replacement (including the replacement of a surveillance aircraft), \$1.1 million for equipment purchases, \$0.8 million for a proprietary law enforcement application to convert to a paperless ticketing system and upgrades to other systems, and \$1.4 million set aside for contingencies. Sources of \$3.8 million primarily represent anticipated DOJ cases to be settled during 2013-14.

Federal Seized Assets (Treasury): Requirements of \$340,629 primarily include \$40,000 for the purchase of computer related equipment and \$292,169 in departmental contingencies. Sources of \$5,300 represent projected asset seizures and interest earnings.



State Seized Assets: Requirements of \$4.1 million include the following: \$2.4 million for projects related to expansion and parking improvements at the department's training center, \$0.4 million for equipment and vehicle purchases, as well as \$1.3 million for the cost of drug education programs (including transfers to the Sheriff/Coroner/Public Administrator's general fund budget unit to support 2 positions), vehicle maintenance, fuel, repairs, and other general expenses for the resolution of asset forfeitures. Sources of \$1.2 million primarily represent anticipated state asset seizures.

Auto Theft Task Force: Requirements of \$971,492 provides for salary reimbursements to participating agencies, including transfers to the Sheriff/Coroner/Public Administrator's general fund budget unit to support 4 positions, and other task force operating costs. Sources of \$851,200 primarily represent vehicle registration fees.

Search and Rescue: Requirements of \$92,283 represent the remaining fund balance in this Special Revenue Fund. Ongoing expenses and revenues were transferred to the Sheriff/Coroner/Public Administrator's general fund budget unit for 2013-14 and the Department will work with the County Administrative Office on a plan to expend the remaining fund balance and discontinue this fund.

CAL-ID Program: Requirements of \$5.4 million primarily include the following: \$4.1 million in transfers to the Sheriff/Coroner/Public Administrator's general fund budget unit for staffing costs of 40 personnel assigned to this program, \$1.2 million for the following operating expenses: monitoring and maintenance costs for equipment, fuel, computer hardware and software items, replacement of fingerprinting stations, and upgrades to serviceable stations. Sources of \$4.9 million are from the CAL-ID Program trust fund and directly offsets all claimable costs.

Capital Projects Fund: This budget unit has been discontinued as a Special Revenue Fund in 2013-14. Therefore, the remaining fund balance of \$1,038 will be transferred to the Sheriff/Coroner/Public Administrator's general fund budget unit.

Court Services Auto: Requirements of \$2.9 million include \$0.5 million in operating expenses, \$1.1 million to replace vehicles, and \$1.3 million set aside in contingencies. Sources of \$808,000 primarily reflect anticipated court fines.

Court Services Tech: Requirements of \$2.3 million include \$389,218 in operating expenses, \$600,000 for purchase of computer equipment and software upgrades, and \$1.4 million in contingencies. Sources of \$408,000 primarily represent estimated court fines.

Local Detention Facility Revenue: Requirements of \$2.8 million represent transfers to the Sheriff/Coroner/Public Administrator's general fund budget unit for expenditures related to the operation, renovation, remodeling, or construction of local detention facilities. Sources of \$2.8 million represent the booking fee allocation anticipated from the state.

BUDGET CHANGES AND OPERATIONAL IMPACT

Total Requirements are increasing by a net \$0.6 million resulting primarily from the following changes:

- \$3.4 million increase in operating transfers out, which primarily represents the remaining fund balance in the Contract Training Special Revenue Fund. The Department will work with the County Administrative Office on a plan to expend the remaining fund balance and discontinue this fund in 2013-14.
- \$4.5 million decrease in requirements resulting from the transfer of ongoing expenses from the Contract Training, Public Gathering, Aviation, and Search and Rescue Special Revenue Funds to the Department's General Fund budget unit.
- \$2.2 million increase in services and supplies for the remaining special revenue funds, which includes an additional cost of \$1.2 for a helicopter engine overhaul in the Department's Federal Seized Assets (DOJ) Special Revenue Fund.

Total sources are decreasing by \$1.9 million due primarily to the transfer of ongoing revenues from Special Revenue Funds to the General Fund totaling \$4.5 million. This was partially offset primarily by an additional \$2.1 million federal seized asset cases anticipated to be settled in 2013-14 and \$0.3 million increase in vehicle registration and reimbursements from CAL-ID trust fund.

